

Amendments to the Specification

Please replace the Abstract with the following amended Abstract

Methods of raising funds for an entity, such as a municipality,~~are disclosed.~~
~~According to various embodiments, the~~ The method ~~includes~~ may include the entity offering a first set of debt obligations and.~~The method further includes~~ offering a second set of debt obligations by one of the entity and a second entity created for the purpose of offering the second set of debt obligations. ~~The first set of debt obligations may be tax exempt and the second set may be taxable.~~ The method additionally includes purchasing assets with proceeds from the offering of the second set of debt obligations. Holders of the first set of debt obligations have a security interest in the assets such that, in the event the entity defaults on a payment obligation of the first set of debt obligations, the assets are liquidated to redeem the first set of debt obligations from the holders thereof. Alternatively, proceeds from the assets may be paid as due to the holders of the first set of debt obligations. ~~The assets preferably have a high credit rating, such as AAA.~~